

# CPA

**Alphons H. Weinheimer**

Certified Public Accountant

**JANUARY, 2019**

4407 Walzem Road, Suite 207  
San Antonio, Texas 78218-2039

210-650-3235  
210-650-3236 (FAX)  
al@ahwcpa.com (E-MAIL)  
ahwcpa.com (WEBSITE)

## 2018 Ordinary Tax Rates at Different Dollar Levels

	Married Filing Jointly		Unmarried	Head of Household		
	Old 2018 Taxable Income (After Deductions & Exemptions)	2018 Old Law Rates	2018 New Law Rates	New 2018 (After Deductions, No Exemptions)	New 2018	
up to	19,050	10%	10%	19,050	9,525	13,600
up to	77,400	15%	12%	77,400	38,700	51,800
up to	156,150	25%	22%	165,000	82,500	82,500
up to	237,952	28%	24%	315,000	157,500	157,500
up to	424,950	33%	32%	400,000	200,000	200,000
up to	480,050	35%	35%	600,000	500,000	500,000
more than	\$480,050	39.6%	37%	\$600,000	\$500,000	\$500,000

## 2018 Long-Term Capital Gains & Qualified Dividends Tax Rates at Different Dollar Levels

	2018 Old Law Rates	2018 New Law Rates
up to 77,200	0%	0%
up to 479,000	15%	15%
more than 479,000	20%*	20%*

\* People in this percentage usually will also have the 3.8% medicare tax in addition.

Note: 2019 brackets are approximately 2% higher

Collectibles 28%  
Depreciable Real Estate 25% to extent of Depreciation Allowable